## REMARKS

The Examiner's Office Action of March 23, 2005 has been received and its contents reviewed. Applicants would like to thank the Examiner for the consideration given to the above-identified application.

By the above actions, all pending independent claims 32, 38, 44, 50, 60, 66, 72 and 78 that are under consideration have been amended. Claims 1-14 and 31 have previously been withdrawn, and claims 15-30 and 56-59 have previously been cancelled. Accordingly, claims 32-55 and 60-83 are pending for consideration, of which claims 32, 38, 44, 50, 60, 66, 72 and 78 are independent. In view of these actions and the following remarks, reconsideration of this application is now requested.

Referring now to the detailed Office Action, claims 32-55 and 60-83 stand rejected under 35 U.S.C. §102(e) as anticipated by Kamiura et al. (USP 6,288,413 B1 – hereafter Kamiura).

In response to the rejection, Applicants have amended independent claims 32, 38, 44, 50, 60, 66, 72 and 78, as shown above, to clarify that the pair of side walls overlap the pair of first impurity regions but do not overlap the pair of second and third impurity regions.

Amended independent claims 32, 38 and 44 recite an insulating film on the gate electrode and the pair of side walls, and claim 50 recites an insulating film on the gate electrode and the pair of conductive side walls. Applicants respectfully note that Kamiura does not disclose these claimed limitations, and the Examiner failed to consider these claimed limitations.

With respect to independent claims 60, 66, 72 and 78, the Examiner does not explain what in Kamiura is equivalent to Applicants' second insulating film and where it can be found in Kamiura. Applicants respectfully assert that, if the side walls are shown by 6b in Fig. 1E of Kamiura, then the second insulating films are not shown in Fig. 1E or 1F thereof.

In other words, in the rejection of claim 72, for example, the Examiner merely stated the exact features recited in Applicants' claim without any elaboration or support for the allegation that Kamiura disclose the claimed features. Applicants respectfully request the Examiner to provide support for alleging Kamiura disclosing Applicants' claimed features. More specifically, Applicants respectfully request the Examiner to

point out the features in Kamiura that the Examiner believes to be correlated to Applicants' claimed features.

Consequently, since each and every feature of the present claims is not taught (and is not inherent) in the teachings of Kamiura, as is required by MPEP Chapter 2131 in order to establish anticipation, the rejection of claims 32-55 and 60-83, under 35 U.S.C. §102(e), as anticipated by Kamiura is improper.

In view of the amendments and arguments set forth above, Applicants respectfully request reconsideration and withdrawal of the pending §102(e) rejection.

While the present application is now believed to be in condition for allowance, should the Examiner find some issue to remain unresolved, or should any new issues arise, which could be eliminated through discussions with Applicants' representative, then the Examiner is invited to contact the undersigned by telephone in order that the further prosecution of this application can thereby by expedited.

Respectfully submitted,

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